

Title: DIVISION FINANCIAL GUIDELINES	Number: D65-01-10	Revision No.: OD	Effective Date: 31 JAN 97
	Prepared By: Thomas J. Underwood	Approved By: Thomas S. Dodson	Page: 1 OF 3

31 January 1997

STANDARD OPERATING PROCEDURE D65-01-10

From: D65

To : D65 Division

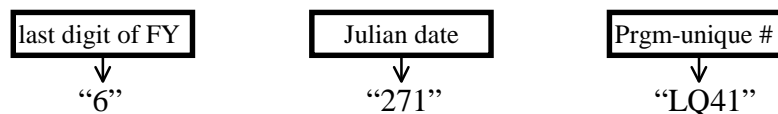
Subj: DIVISION FINANCIAL GUIDELINES

1. Purpose. To provide Division general policies and guidelines to assigned employees for accepting funding, sending funding to other DOD agencies, making credit card purchases, and how to procure material or Navy Stock Fund items.
2. Scope and Application. This procedure applies to all Division employees.
3. Policy. The financial guidelines contained in this procedure will be adhered to by all Division personnel involved in the management of Division programs and administration of Division and sponsor/customer funding. General information and guidelines relative to accepting and sending funding, credit card purchases, and material procurement intended to assist program managers, project engineers, and Division staff are contained in the following paragraphs. More detailed instructions can be found in NCCOSCINST 7600.3. This Instruction may be found in the Division Finance Office.
4. Procedures. The following procedures and guidelines will be adhered to for funding acceptance, dispersal/sending of funding to other organizations and commands, purchases made using credit cards and material procurement.
 - a. Funding Document Acceptance - Funding can be received from sponsors by several methods. Funding documents commonly used include the following NAVCOMPT Forms:
 - (1) NAVCOMPT Form 2275 (Project Order or Work Request (WR))
 - (2) NAVCOMPT Form 2276 (Direct Cite/Request for Contractual Procurement (RCP))
 - (3) NAVCOMPT Form 2276A (WX; Reimbursable/Direct Citation).
 - (4) DD Form 448 (Military Interdepartmental Purchase Request (MIPR))

Funding received from another military service or DoD agency will be via Military Interdepartmental Purchase Request (MIPR/DD Form 448). Funding documents can be received via fax/mail from the sponsor or by guard-mail from the FPO office (Code 02113). Upon receipt of a funding document, a Funding Document Acceptance Form (FDA) will be completed by the

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program manager in Codes D653 and D654 and by Code D6501 for Codes D651 and D652. The FDA assigns a Customer Order Number, Job Order, Cognizant Code, and planning for the funds. The FDA is then signed by the program manager and Branch Head. The Division Head must sign all FDAs for funding received that exceeds \$100K. The signed FDA is then reviewed and signed by Division Finance (Code D6501) prior to submitting to Code 02113 for acceptance. The program manager and /or Code 6501 will then enter this data into the NFADE and Clipper systems. An Item Control Number (ICN) is required for each specific task entered into the Clipper system. If the Job Order and task is “level of effort”, then only one ICN is needed. An example of the ICN format (ICN 6271LQ41) is shown below:



b. Outgoing Funding Documents - To send funds to other agencies, one of the following NAVCOMPT Forms will be completed:

- (1) NAVCOMPT Form 2275 (Work Request (WR))
- (2) NAVCOMPT Form 2276 (Direct Cite/Request for Contractual Procurement (RCP)),
- (3) NAVCOMPT Form 2276A (Reimbursable (WX))
- (4) DD Form 448 (Military Interdepartmental Purchase Request (MIPR))

The Military Interdepartmental Purchase Request (MIPR/DD Form 448) is used to send funding to another military service or DoD agency as well as non-DoD government agencies (i.e. GSA, VA etc.). A “Determination and Findings” (D&F) must accompany all MIPRs that are sent to non-DoD government agencies. All information must be completed except for the Document Number and the appropriation data. The completed form requires a Requisition Number, which is assigned by the Division data entry clerks who will then input this cost into the Clipper system. The other forms can be used as deemed appropriate to accomplish customers tasking. The completed forms can either be hand-carried or e-mailed to Code DO2112 for processing or forwarded to Code D6501 for transfer into the “Joshua” In-Box.

c. Credit Card Purchases - To purchase items by credit card, the buyer completes an NRAD Form 4235/2 (Material/Service Request) which identifies the item to be procured and the job order to support this procurement. This form is then stamped “CREDIT CARD PURCHASE” and given to one the data entry clerks who will assign a requisition number and input the cost into the Clipper system. This request will then either be hand-carried or forwarded via the Expedited Procurement System to Finance, Code 02113.

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d. Material Contracts Procurement - To procure material or Navy Stock Fund items, the buyer must complete an NRAD Form 4235/2 (Material/Service Request) and submit the form to the data-entry clerks who will assign a requisition number and input it into the Clipper system. The completed forms can be either hand-carried or submitted to the appropriate Code for processing.

5. Responsibility. The Division Finance Office is empowered and held accountable by the Division Head to monitor and manage, as required, the Division “checkbook”. Program managers and project engineers are responsible and accountable for management and timely, accurate accounting of their program/project funds. Coordination of all financial transactions and funding amounts with Division Finance (Code D6501) is **mandatory**.

THOMAS S. DODSON